IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 24TH AUGUST 2007 / 2ND BHADRA 1929

WP(C).No. 26190 of 2007(P)

PETITIONER:

P.A.KUNHAPPU,
ANOON AGRO AGENCIES, THALIPUZHA, VYTHIRI P.O.,
WAYANAD.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:
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1. THE SALES TAX OFFICER,
VYTHIRI AT KALPETTA.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE.

3. THE DEPUTY TAHSILDAR,
(ARREARS COLLECTION), TALUK OFFICE,
TIRURANGADI.

BY G.P. SRI. SREEKRISHNA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24/08/2007 THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 26190 OF 2007

Dated this the 24th day of August, 2007

JUDGMENT

Since petitioner's case is that order in appeal was received by him only on 16.8.2007, and therefore he did not get time to produce books of accounts pursuant to order in appeal, there will be direction to the assessing officer to verify this fact and if the petitioner received the order in appeal as stated above only on 16.8.2007, give one more opportunity to produce books of accounts and if books of accounts are produced, verify the same and make fresh assessment substituting in the place of revised order already issued. First respondent is directed to pass fresh orders within one month from the date of production of a copy of this judgment by the petitioner for compliance. However, on verification, if the first respondent finds that petitioner had received the order already and did not care to produce books of accounts, he will record the same and proceed for recovery. In that event petitioner can file and pursue appeal before the appellate authority. Recovery proceedings initiated vide Ext.P4 will be kept in abeyance for one

month from now and thereafter recovery will be based on revised orders to be issued by the first respondent or otherwise recovery will be based on stay orders, if any, issued by the appellate authority.

W.P. is disposed of as above.

(C.N.RAMACHANDRAN NAIR)
Judge